

Internal Revenue Service  
**memorandum**

date: **SEP 26 1991**

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-1527-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED]. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

**08986**

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

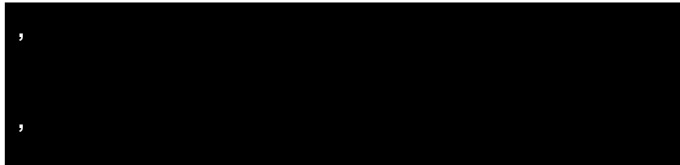
Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

AUG 28 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steve Bartholow".

Steven A. Bartholow  
Deputy General Counsel

Enclosure

0284B

## Employer Status Determination Rationale

[REDACTED]

[REDACTED] operates [REDACTED] miles of rail line between [REDACTED] and [REDACTED] in [REDACTED], Pennsylvania. It interchanges with consolidated [REDACTED]. According to information furnished by [REDACTED] attorney for the employer, operations began on [REDACTED] and employees were first compensated from that date. Authorization for the operation is set forth in Interstate Commerce Commission Finance Docket No. [REDACTED].

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED] the date operations began and compensation service was first performed.

The employer identification number is [REDACTED].